

October 31st, 1947.

Mr. J. J. Vaughan -

Re: THE MARGARET EATON SCHOOL -
CHARTER

Referring to your memorandum of October 30th, our file indicates that we reported to you in respect of the question of any advantage to the Company by way of taxation, etc., the information at that time being that -

"The expenditures of the Company in respect of its recreational activities, are all allowed as deductions for income tax purposes and therefore, nothing would be gained in this direction by having the recreational activities carried on under the School Charter.

As far as Municipal taxation is concerned, we could not gain any advantage unless we were to carry on the activities of a recognized educational institute, and it is presumed that there is no intention of doing this.

It is to be noted that when the activities of the Margaret Eaton School at 415 Yonge St., ceased and the premises were leased to the University, the City endeavoured to cancel the tax exemption we received in respect of the school premises, on the grounds that our Girls' Club used the premises in the evenings. We appealed this and won the appeal - the City then appealed the decision, but lost out so that we still receive the tax exemption on the portion of the premises used by the University. It is to be noted that the exemption is received by reason of the University using the premises.

There does not appear to be any means by which we could effect any saving other than as set out herein."

The foregoing is an extract from our note of June 12th last. As suggested by you, we wrote Mrs. M. B. Burden on July 8th, setting out the story in respect of the proposed surrender of the charter, and Mrs. Burden's reply, dated July 14th, was -

"In regard to your letter of July 8th re the Margaret Eaton School charter being surrendered, I would suggest that as the surviving Directors have carried on so efficiently - they do as they think best, and I will be perfectly satisfied."

- continued -

101

- 2 -

We then reported to Mr. John David Eaton, as mentioned in our memo of October 29th, and cleared with the University.

The purpose of our memo of October 29th is to advise you of the present proceedings.

FWM/AB

F. W. M. A. B.

October 30th, 1947.

Mr. F. W. Murch,
Secretarial Office.

The Margaret Eaton School Charter.

I have noted your memorandum of October 29th. When this matter was discussed last June my recollection is that you were to find out if there was any advantage to the Company by way of taxation or otherwise by the name of the Margaret Eaton School being continued, having in mind particularly the use of the property that is being made by the Eaton Girls' Club and possibly for other Company activities.

Further, as Mrs. Burden is the remaining daughter of Mrs. Timothy Eaton and took quite an interest in the School in its early stages, it was suggested that it might be well to consult her in the matter before action is actually taken.

JJV:M

JJ Vaughan

Mr. J. J. Vaughan

October 29th, 1947.

Mr. R. Y. Eaton
Mr. J. J. Vaughan

Re: THE MARGARET EATON SCHOOL CHARTER

Mr. J. D. Eaton has no objection to the surrender of the charter of the School and on referring the proposed action to the University through Mr. O. D. Vaughan it was found that the University has no objection to surrendering the charter.

Mr. C. P. Coatsworth is now proceeding with the necessary steps to have the charter surrendered.

FWM/AB

I w m m d h

Mr. J. Elliott

Dept.

EXECUTIVE OFFICES

September 30th, 1947.

W Murch JE

Re: Surrender of Charter,
Margaret Eaton School.

As requested, I have discussed this matter with President Sidney Smith of the University of Toronto. Before giving a final answer he wished to discuss the matter with Dr. Ryerson and attached you will find a copy of his final reply under date of September 27th.

It would appear as though the University has no interest in the matter and if it is to our advantage to surrender the Charter they would have no objection.

ODV:T
Att.

[Signature]

92.1.2



OFFICE OF THE PRESIDENT

September 27th, 1947

O. D. Vaughan, Esq.,
Vice-President,
The T. Eaton Company Limited,
Toronto 1.

Dear Mr. Vaughan:

I have discussed with
Dr. Ryerson the matter relating to your
surrender of the charter of the Margaret
Eaton School, and he and I are agreed
that such an act would not prejudice the
University in any way.

Yours faithfully,

[Handwritten initials]

[Handwritten signature of Arthur H. H. ...]
President

F. W. Murch,
Secretarial Office.

September 28th, 1947.

Re: Margaret Eaton School

Referring to your memo of September 5th, I have today discussed this matter with President Sidney Smith of the University of Toronto. He personally sees no objection to our surrendering the Charter, and feels that it would have no adverse effect on the University of Toronto. However, before giving a final opinion he would like to discuss the matter with Dr. Ryerson who, unfortunately, was not available at the present time, but we shall have his answer in a day or two.

ODV/EK

AD

September 5th, 1947.

Mr. O. D. Vaughan -

Re: THE MARGARET EATON SCHOOL

Attached hereto is a copy of our memo dated August 21st, to Mr. John David Eaton, in respect of the suggested surrender of the Charter of the School.

Mr. Eaton has told Mr. J. Elliott that as far as he is concerned it would be in order to surrender the Charter.

Before steps are taken to have the Charter surrendered, it has been suggested that as a courtesy measure the proposed action might be mentioned to the University. However, it is unlikely that the University would have any use whatsoever for the Charter.

The suggestion has been made that if you consider it advisable you might mention the matter to the University, and if they have no use for the Charter then the surrender proceedings would be commenced forthwith.

FWM/AB

add.

J. W. March



The **Margaret Eaton School Digital Collection** is a not-for-profit resource created in 2014-2015 to assist scholars, researchers, educators, and students to discover the Margaret Eaton School archives housed in the Peter Turkstra Library at Redeemer University College. Copyright of the digital images is the property of Redeemer University College, Ancaster, Canada and the images may not be copied or emailed to multiple sites without the copyright holder's express written permission. However, users may print, download, or email digital images for individual non-commercial use. To learn more about this project or to search the digital collection, go to <http://libguides.redeemer.ca/mes>.